

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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No. 119

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 38/2021-GST/SIKKIM

Date: 21st December, 2021

NOTIFICATION

In pursuance of sub-rule (2) of rule 1 of the Sikkim Goods and Services Tax (Eighth Amendment) Rules, 2021, No. 35/2021 – State Tax, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 659(E), dated the 24th September, 2021, the State Government, hereby notifies the 1st day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

